

Volunteer Quality Alert 2005-03

Subject: Asking the Right Questions

You may use this document as a job aid to guide you in assisting taxpayers.

Key Challenges: To obtain the information necessary to assist customers in preparing and filing accurate returns. To confirm the data received is complete. To use a strong Quality Review process to assure the information is accurately included and reflected on the customer's tax return.

A Three-Pronged Approach: Quality tax return preparation employs a structured fact-gathering process, using a three-pronged approach.

- Use a standard list of **Intake Questions**. All customers should be asked these basic questions to assist in preparing a complete and accurate return. Form 13614, Volunteer Tax Preparation Information Sheet, has been developed to assist with this aspect of the process.
- Take advantage of the **Interview Tips**, which are included in the volunteer reference materials to address common errors with the tax topics including Filing Status, Dependents, Income, Earned Income Tax Credit, and Child Tax Credit, among others. The Volunteer Resource Guide (Pub 4012) is the preferred Resource Guide to be used at the sites. Executing a comprehensive interview is fundamental to an accurate, quality tax return. Be sure and probe for additional income like tips, unemployment, early distributions from pension plans or other sources of income like those shown on page 4 of the Pub 4012. Re-confirm with the taxpayer that the expenses shown on the return, whether adjustments, deductions or credits are the taxpayer's and are correct.
- Complete an effective **Quality Review** on every return prepared. Volunteers and Site Coordinators should take advantage of the Form 8158, Quality Review Checklist or the Publication 730, Important Tax Records Envelope, to complete a comprehensive quality review of the tax return. The software diagnostics are great but remember the old adage, "garbage in, garbage out." Review the intake sheet, income statements, and other supporting documentation as a part of a strong quality review.

REMEMBER! Our goal is to provide high quality service for the taxpayers we serve. Ask the right questions and probe for the complete answer. Use the intake sheet and interview tips as your guide and execute a strong quality review.

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| <ul style="list-style-type: none">• The VITA Hotline at 1-800-829-8482;• Publication 4012, Volunteer Resource Guide;• Publication 17, Your Federal Income Tax• www.irs.gov: Enter the Keyword: Community Network, scroll down to Partner Products and Volunteer Resource Center.• Publication 678, Volunteer Assistor's Guide & Training Supplement |
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